

Housing assistance agency—revenue (taxation)

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Housing assistance agency—revenue (taxation)

Identifying and definitional attributes

Metadata item type: Data Element Concept

METEOR identifier: 303842

Registration status: [Housing assistance](#), Standard 10/02/2006

Definition: A tax is a compulsory levy imposed by government, mainly designed to raise revenue. There is usually no clear and direct link between payment of taxes and the provision of goods and services. Taxes are levied on incomes, wealth, production, sale and use of goods and services, and the performance of activities.

Context: To enable analysis of welfare revenue at the national level.

This metadata item is based on relevant sections of the Economic Type Framework Classification (ETF) within the Australian Bureau of Statistics (ABS) Australian System of Government Finance Statistics (GFS). The GFS summarises the broad reporting requirements of government bodies for Public Sector Accounts. As part of these reporting requirements, governments need to obtain certain information from funded organisations. This metadata item is presented in the interests of facilitating reporting.

The ETF is based on established accounting principles and specifies an operating statement, cash flow statement, reconciliation statement, supplementary statement, intra-unit transfers other than revaluations and accrued transactions, revaluations and other changes in the volume of assets and, a balance sheet.

Object Class attributes

Identifying and definitional attributes

Object class: [Housing assistance agency](#)

Definition: An organisation or organisational sub-unit that is responsible for the provision of housing assistance to people.

Defining Agency is extremely important for data collection, as it is the level at which most data are collected in the housing assistance and other human service areas.

Regardless of the way in which an organisation is funded, a housing assistance agency is the level of the organisation responsible for the provision of housing assistance to people. In some instances one organisation will have more than one or many agencies.

Specialisation of: [Organisation](#)

Collection and usage attributes

Guide for use: Different collections define Agency differently according to their context and varying need for information on the different levels of organisations providing services or assistance. Individual data collections will therefore need to further specify what a housing assistance agency is for their collection purposes.

In the mainstream community housing data collection, a housing assistance agency corresponds to the definition of '[Community housing provider](#)'. In the public rental housing and state owned and managed Indigenous housing data collections, a housing assistance agency corresponds to the state or territory housing authority (Head Office).

Source and reference attributes

Submitting organisation: National Housing Data Development Committee

Property attributes

Identifying and definitional attributes

Property: [Revenue](#)
Definition: A transaction or event that increases net worth.
Property group: [Financial characteristics](#)

Source and reference attributes

Submitting organisation: Australian Institute of Health and Welfare
Origin: ABS 2003. [Australian System of Government Finance Statistics: Concepts, Sources and Methods](#) (Cat. no. 5514.0.55.001) EMBARGO: 11:30 AM (CANBERRA TIME) 10/10/2003.

Data element concept attributes

Collection and usage attributes

Guide for use: For more details see the Detailed Economic Type Framework Classification in Australian System of Government Finance Statistics: Concepts, Sources and Methods, 2005.

Source and reference attributes

Origin: Australian Bureau of Statistics 2005. [Australian System of Government Finance Statistics: Concept, Sources and Methods](#) (Cat. no. 5514.0). Viewed 13 October 2005.

Relational attributes

Data Elements implementing this Data Element Concept: [Housing assistance agency—revenue \(taxation\), total Australian currency N\[N\(9\)\] Housing assistance](#), Retired 01/05/2013